

Unit Information

Unit Type: County

Year: 2013

Unit Name: Baker

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Thomas A. Fraser, Sr.

Title: Clerk of Circuit Court

Phone: (904) 259-8113

Address:

339 E Macclenny Avenue
Macclenny, FL 32063-2101

Contact Information

Name: Mr. Lon Stafford, Carr, Riggs & Ingram

Title: Auditor

Phone: (904) 461-7109

Email: lstafford@cricpa.com

Address:

1301 Plantation Island Dr.
Suite 205A
St. Augustine, FL 32080

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/27/2014

Audit Received Date: 6/27/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$41,135,904

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/27/2014

Auditor Name: Carr, Riggs & Ingram, LLC

Address:
1301 Plantation Island Drive
Suite 205A
St. Augustine, FL 32080

Certification

Chief Financial Officer

Name: Thomas A. Fraser

Title: Clerk of Courts

Chairman/Elected Official

Name: Oliver J. Anderson

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,039,977	3,408,558									5,448,535
312100 - Local Option Taxes		887,013									887,013
312300 - County Ninth-Cent Voted Fuel Tax		185,741									185,741
312600 - Discretionary Sales Surtaxes	1,333,459										1,333,459
315000 - Communications Service Tax (Chapter 202)	139,635										139,635
316000 - Local Business Tax (Chapter 205)	12,911										12,911
319000 - Other General Taxes		29,684									29,684
322000 - Building Permits	57,983										57,983
323100 - Franchise Fee - Electricity	513,318										513,318
329000 - Other Permits, Fees & Special Assessments	9,005	547,800									556,805
331200 - Federal Grant - Public Safety	203,749	83,384									287,133
331500 - Federal Grant - Economic Environment		1,249,295									1,249,295
333000 - Federal Payments In Lieu Of Taxes	297,320	155,324									452,644
334200 - State Grant - Public Safety		155,999									155,999
334340 - State Grant - Garbage/Solid Waste		70,588									70,588
334420 - State Grant - Mass Transit	98,484										98,484
334500 - State Grant - Economic Environment	45,000	475,759									520,759
334700 - State Grant - Culture/Recreation	183,495										183,495
335120 - State Revenue Sharing - Proceeds	464,353										464,353
335130 - State Revenue Sharing - Insurance Agents County Licenses	26,507										26,507
335140 - State Revenue Sharing - Mobile Home Licenses	7,024										7,024
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	674										674
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	156,000										156,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,485,271										1,485,271
335190 - State Revenue Sharing - Other General Government	1,200,014										1,200,014
335490 - State Revenue Sharing - Other Transportation		1,048,845									1,048,845
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission	519,760										519,760
337200 - Local Government Unit Grant - Public Safety		716,725									716,725
337400 - Local Government Unit Grant - Transportation		14,003									14,003
341100 - Service Charge - Recording Fees	133,181										133,181
341160 - County Portion (\$2) of \$4 Additional Service Charge		21,766									21,766
341300 - Administrative Service Fees		2,540									2,540
341520 - Fees remitted to County from Sheriff		59,182									59,182
341800 - County Officer Commission and Fees	336,269										336,269
341900 - Other General Government Charges and Fees	139,385										139,385
342300 - Service Charge - Housing for Prisoners										12,066,511	12,066,511
342400 - Service Charge - Emergency Management Service Fees/Charges	920,929										920,929
342900 - Service Charge - Other Public Safety Charges and Fees		143,579									143,579
346400 - Service Charge - Animal Control and Shelter Fees	16,126										16,126
349000 - Other Charges for Services	5,134,423	216,297									5,350,720
351800 - 10% of Fines to Public Records Modernization Trust Fund		43,346									43,346
352000 - Fines - Library	5,679										5,679

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
358200 - Sale of Contraband Property Seized by Law Enforcement		6,907									6,907
359000 - Other Judgments, Fines and Forfeits	97,562	24,626									122,188
361100 - Interest	19,203	14,085									33,288
365000 - Sale of Surplus Materials and Scrap	5,024	159,756									164,780
366000 - Contributions and Donations from Private Sources	12,534	912									13,446
369900 - Other Miscellaneous Revenues	398,414	528,576									926,990
381000 - Inter-Fund Group Transfers In	3,949,428	4,171,141									8,120,569
384000 - Debt Proceeds	83,825	198,087									281,912
389100 - Proprietary - Interest										8,871	8,871
Grand Total	20,045,921	14,619,518								12,075,382	46,740,821

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	530,328										530,328
511.30 - Legislative - Operating Expenses	379,782										379,782
512.10 - Executive - Personnel Services	119,742										119,742
512.30 - Executive - Operating Expenses	171,931										171,931
513.10 - Financial and Administrative - Personnel Services	1,264,216										1,264,216
513.30 - Financial and Administrative - Operating Expenses	209,026										209,026
513.60 - Financial and Administrative - Capital Outlay	2,417										2,417
514.30 - Legal Counsel - Operating Expenses	22,470										22,470
515.10 - Comprehensive Planning - Personnel Services	100,803										100,803
515.30 - Comprehensive Planning - Operating Expenses	15,638										15,638
516.10 - Non-Court Information Systems - Personnel Services	137,025										137,025
516.30 - Non-Court Information Systems - Operating Expenses	1,081										1,081
517.70 - Debt Service Payments - Debt Service	305,398	454,757									760,155
519.10 - Other General Governmental Services - Personnel Services	263,111										263,111
519.30 - Other General Governmental Services - Operating Expenses	150,414	76,155									226,569
519.60 - Other General Governmental Services - Capital Outlay	59,698										59,698
521.10 - Law Enforcement - Personnel Services	2,736,369										2,736,369
521.30 - Law Enforcement - Operating Expenses	775,715	55,591									831,306
521.60 - Law Enforcement - Capital Outlay	242,610	364,647									607,257
522.10 - Fire Control - Personnel Services		90,724									90,724
522.30 - Fire Control - Operating Expenses	15,899	128,599									144,498
522.60 - Fire Control - Capital Outlay		11,677									11,677
523.10 - Detention and/or Corrections - Personnel Services	4,581,536										4,581,536
523.30 - Detention and/or Corrections - Operating Expenses	205									9,459,797	9,460,002
523.70 - Detention and/or Corrections - Debt Service										3,104,154	3,104,154
524.10 - Protective Inspections - Personnel Services	314,313										314,313
524.30 - Protective Inspections - Operating Expenses	48,120										48,120
525.10 - Emergency and Disaster Relief Services - Personnel Services		94,466									94,466

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.30 - Emergency and Disaster Relief Services - Operating Expenses		113,955									113,955
525.60 - Emergency and Disaster Relief Services - Capital Outlay		2,749									2,749
526.10 - Ambulance and Rescue Services - Personnel Services	649,195										649,195
526.30 - Ambulance and Rescue Services - Operating Expenses	184,163	4,580									188,743
526.60 - Ambulance and Rescue Services - Capital Outlay	4,621										4,621
527.30 - Medical Examiners - Operating Expenses		49,889									49,889
529.10 - Other Public Safety - Personnel Services	318,442	166,539									484,981
529.30 - Other Public Safety - Operating Expenses	12,875	4,047,343									4,060,218
529.60 - Other Public Safety - Capital Outlay	46,793	3,746									50,539
534.10 - Garbage/Solid Waste Control Services - Personnel Services		113,938									113,938
537.10 - Conservation and Resource Management - Personnel Services	129,673										129,673
537.30 - Conservation and Resource Management - Operating Expenses	32,061										32,061
539.30 - Other Physical Environment - Operating Expenses		608,663									608,663
539.60 - Other Physical Environment - Capital Outlay		11,363									11,363
541.10 - Road and Street Facilities - Personnel Services		1,160,226									1,160,226
541.30 - Road and Street Facilities - Operating Expenses		918,278									918,278
541.60 - Road and Street Facilities - Capital Outlay		294,624									294,624
552.30 - Industry Development - Operating Expenses	64,500										64,500
553.10 - Veteran's Services - Personnel Services	28,419										28,419
553.30 - Veteran's Services - Operating Expenses	1,950										1,950
554.30 - Housing and Urban Development - Operating Expenses		648,991									648,991
562.10 - Health Services - Personnel Services	68,179										68,179
562.30 - Health Services - Operating Expenses	29,209										29,209
562.60 - Health Services - Capital Outlay	709										709
563.10 - Mental Health Services - Personnel Services	267,044										267,044
563.30 - Mental Health Services - Operating Expenses	64,602										64,602
564.30 - Public Assistance Services - Operating Expenses	573,277										573,277
569.30 - Other Human Services - Operating Expenses		3,568									3,568
571.10 - Libraries - Personnel Services	134,933										134,933
571.30 - Libraries - Operating Expenses	50,382										50,382
571.60 - Libraries - Capital Outlay	1,752										1,752
572.10 - Parks and Recreation - Personnel Services	76,764										76,764
572.30 - Parks and Recreation - Operating Expenses	130,977										130,977
572.60 - Parks and Recreation - Capital Outlay	140,143										140,143
581.90 - Inter-Fund Group Transfers Out - Other Uses	4,156,693	3,963,876									8,120,569
601.30 - Court Administration - Operating Expenses	256,846	32,631									289,477
601.60 - Court Administration - Capital Outlay		9,064									9,064
602.30 - State Attorney Administration - Operating Expenses	22,469										22,469
603.30 - Public Defender Administration - Operating Expenses	10,555										10,555
603.60 - Public Defender Administration - Capital Outlay	545										545
604.10 - Clerk of Court Administration - Personnel Services	176,153										176,153
604.30 - Clerk of Court Administration - Operating Expenses	30,092										30,092
608.10 - Jury Management - Personnel Services	5,755										5,755
608.30 - Jury Management - Operating Expenses	30	3,892									3,922
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	81,717										81,717
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses		15,002									15,002

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	16,250										16,250
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	33,371										33,371
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	845										845
694.10 - Clerk of Court Administration - Probate - Personnel Services	9,407										9,407
711.10 - Courthouse Security - Personnel Services	319,213										319,213
711.30 - Courthouse Security - Operating Expenses	122,253										122,253
711.60 - Courthouse Security - Capital Outlay	994										994
713.30 - Information Systems and Technology - Operating Expenses		30,260									30,260
713.60 - Information Systems and Technology - Capital Outlay		8,657									8,657
721.10 - Court Administration - County Criminal - Personnel Services	45,616										45,616
744.10 - Clerk of Court Administration - County Civil - Personnel Services	16,169										16,169
761.10 - Court Administration - Traffic - Personnel Services	123,704										123,704
Grand Total	20,887,187	13,488,450								12,563,951	46,939,588

Data Element Worksheet Report for FYE: 2013, Baker

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Baker Correctional Development Corporation	Discretely Reported	\$12,075,382	\$12,563,951	\$40,341,021

